

CENTRAL VALLEY PROJECT
SCHEDULE OF MUNICIPAL AND INDUSTRIAL (M&I) OPERATION, MAINTENANCE AND REPLACEMENT COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2000
2002 M&I WATER RATES

Component/Facility		O&M & Corps Expense 1/	Project Use Energy Costs	Provision For Replacement 2/	Total
<u>Storage</u>					
American River		14,114.25			14,114.25
Black Butte Reservoir		13,779.27			13,779.27
Columbia-Mowry System	1b/	15,929.94			15,929.94
Clear Creek Tunnel		449.28			449.28
Delta Cross Channel		1,609.29			1,609.29
Folsom D&R		63,343.86			63,343.86
Folsom/Nimbus Supply		22.82			22.82
Folsom Pipeline		34,543.65			34,543.65
Folsom PP		29,584.30	578.06		30,162.36
Friant D&R	1b/	180,807.81	293.19		181,101.00
Gianelli, WR PGP	3/ 5/	361,426.25	359,191.61		720,617.86
Regeneration Credit			(405,899.90)		(405,899.90)
San Felipe Unit		(65,508.51)	(65,103.48)		(130,611.99)
Hill, CA Whiskeytown Dam		22,318.01			22,318.01
New Melones Dam					
Nimbus D&R		9,566.80			9,566.80
Provision for Replacement	2/			6,819.00	6,819.00
San Joaquin River		10,427.72			10,427.72
Sacramento River		35,098.56			35,098.56
Shasta D&R	5/	402,654.93	3,888.19		406,543.12
Sisk, BF San Luis Dam	5/	413,952.66			413,952.66
Spring Creek Debris Dam	5/	(2,830.51)			(2,830.51)
Spring Creek Tunnel		4.80			4.80
Tracy PP & Intake	1b/				
Tracy Switchyard					
Trinity D&R		8,873.44			8,873.44
Tri-Dam Tulloch D&R					
Total Storage		1,550,168.62	(107,052.33)	6,819.00	1,449,935.29
<u>Conveyance</u>					
Folsom South Canal		388,731.79		662.00	389,393.79
<u>Conveyance Adjustments</u>					
Little Panoche Creek Det Dam	6/	(86.15)			(86.15)
Los Banos Creek Det Dam		(299.89)			(299.89)
San Luis Canal		(457.54)			(457.54)
Total Conveyance Adjustments		(843.58)	0.00	0.00	(843.58)
<u>Conveyance Pumping Adjustments</u>					
Dos Amigos PP	6/	(522.65)	(530.18)		(1,052.83)

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Component/Facility		O&M & Corps Expense 1/	Project Use Energy Costs	Provision For Replacement 2/	Total
<u>Direct Costs (Pumping & Other)</u>					
City of Fresno		501,603.05			501,603.05
Contra Costa PP (Contra Costa WD)			202,863.47		202,863.47
Cross Valley Canal Contractors (State Delta PP & Dos Amigos PP)					
County of Fresno			53.72		53.72
County of Tulare			92.63		92.63
P.V. PP (City of Coalinga)			4,777.33	404.00	5,181.33
San Benito County WD					
Gianelli, WR PGP	3/ 5/	4,077.90	4,052.69		8,130.60
Pacheco PP	4/		15,823.19		15,823.19
San Luis Relift PP (City of Coalinga)			361.86		361.86
Santa Clara Valley WD					
Coyote PP			63,644.63		63,644.63
Gianelli, WR PGP	3/ 5/	61,430.60	61,050.79		122,481.39
Pacheco PP	4/		238,364.62		238,364.62
Westlands WD Relifts		9.82	18,687.90		18,697.72
Wintu PP (Bella Vista WD)			14,355.51		14,355.51
Total Direct Pumping		567,121.38	624,128.34	404.00	1,191,653.72
Sub Total		2,504,655.55	516,545.83	7,885.00	3,029,086.38
Water Marketing					
	1/	1,643,473.17			1,643,473.17
Total Costs to be Allocated		4,148,128.72	516,545.83	7,885.00	4,672,559.55
<u>Direct Billed Conveyance</u>					
Delta Mendota Canal		1,479.12			1,479.12
Friant Kern Canal		1,750.73			1,750.73
Little Panoche Creek Det Dam	5/	(73.96)			(73.96)
Los Banos Creek Det Dam	5/	(18.76)			(18.76)
Red Bluff Dam		1,744.42			1,744.42
San Luis Canal	5/	(33.73)			(33.73)
San Luis Canal Turnouts		6.06			6.06
Tehama-Colusa Canal		758.15			758.15
Tehama-Colusa Fish Fac		4.10			4.10
Toyon Pipeline	1b/	8,152.32	10,947.48		19,099.80
Total Conveyance		13,768.45	10,947.48	0.00	24,715.93
<u>Conveyance Pumping</u>					
Dos Amigos PP	5/	(323.25)	18,356.51	441.00	18,474.26
O'Neill PGP		732.82	50,298.48	549.00	51,580.30
Regeneration Credit			(7,661.68)		(7,661.68)
Tracy Pumping Plant		2,569.32	379,466.86	2,447.00	384,483.18
State-Delta PP					0.00
Total Conveyance Pumping		2,978.89	440,460.17	3,437.00	446,876.06
<u>Direct Pumping</u>					
Contra Loma	1b/		1,848.67		1,848.67
Total Costs to be Direct Billed		16,747.34	453,256.32	3,437.00	473,440.66
Grand Total		4,164,876.06	969,802.15	11,322.00	5,146,000.21

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2002 M&I WATER RATES

RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2000

Excess of Income Over Expense at 9/30/99 (1999 Accounting)		(178,436,368.54)	a/ M&I Revenue per Schedule (w/o VPs)	17,039,303.21
Total FY 2000 Permanent Contractor Revenue per Ratesetting a/		17,991,921.22	CY Rev. Adj. recorded in WORKS and Ratesetting, but will be recorded in FFS in 2001 (See M&IREC00.WK4)	135.96
FY 2000 Activity per Ratesetting: O & M Expense	4,672,559.55			
Net change from F/S Costs 1/				
Other Adjustments to Expense 1b/	1,308,263.63		PY and CY Rev. Adj. recorded in Ratesetting in Current Year, but will be recorded in FY '01 (See M&I 2000 Sch. B-2F.Z04; Adjustment Sheet)	(1,376,386.33)
Total O&M Expense	5,980,823.18			
Current Year Interest on Investment recorded in F/S	29,639,626.00	35,620,449.18		
		(17,628,527.96)		
Non-Permanent Contractor Revenue		695,884.48	PY Rev. Adj. recorded in FFS in CY but recorded in Ratesetting in PY (See 00M&I ADJUSTMENTS.Z04)	7,360,333.49
Warren Act Contractor Revenue		680,631.19		
Provision for Replacement not recorded in Sch. 22		11,322.00	Current Year Voluntary Payments recorded in FFS and Ratesetting in CY	21,580.00
Total Costs to be Direct Billed		(473,440.66)		
Total Current Year Result per F/S		(16,714,130.96)	PY Voluntary Payments recorded in FFS and Ratesetting in CY	712,545.90
Incorporated into Water Ratesetting in Prior Years but not in F/S			PY Voluntary Payments recorded in FFS in CY, but in Ratesetting in PY	455,098.71
Revenue:				
Prior Year Rev correction, Placer County WA, not recorded in FFS	(18,892.50)		Prior Year Refund recorded in FFS in CY, but in Ratesetting in PY	(14,407.39)
El Dorado ID - Sly Park FY 1999 surplus	160,332.20			
Santa Clara Valley WD - erroneous entry in FY 1999	(196,700.00)		Santa Clara Valley WD - Correction of an erroneous entry to FFS in 1999	196,700.00
East Bay MUD - 5,000 a/f	86,800.00			
FY 1999 adjustment (-58,789.54-7,487,054.02) - See 99MFB8AE.Z03	(7,545,843.56)		Placer County WA, correction of PY entry to FFS	18,892.50
Conveyance - TCC (148.58), DMC (6,279,643.76)	6,279,792.34	(1,234,511.52)		
Expense:			Contra Costa WD, Current Year \$2.50 administrative charge applied to capital repayment (\$2.50 * 103,662 a/f)	259,155.00
PEIS: Capitalized - 1992-1998 including adjustment in 1999 - see 99MFB8AE.Z03	(71,849.99)			
PEIS: Uncapitalized - Costs thru Oct. 1992 (33,490.33) & 1993 (3,753.00)	37,243.33		City of Roseville, FY 1998 adjustment correction	(21,897.00)
Trinity Water Quality Monitor (Non-Reimbursable)	(17,792.53)			
Friant Water Authority Offset erroneously recorded in Schs. 22 & 25 in FY 1999	(40,220.61)		Conveyance Income - Delta Mendota	(5,282,617.16)
O'Neill Dam Prior Year Adjustment not included in Schs. 22 & 25 in FY 1999	(185.66)			
Friant Dam & Reservoir drum Gates costs capitalized	(743,720.97)			
FY 1993 Adjustments (1,670.11 + 679.58)	2,349.69			
Tracy PP Upgrade SCDA System capitalized in FY 1999	(6,214.00)		M&I Revenues Per F/S	19,368,436.89
		(840,390.74)		
Provision for Replacement costs not recorded in Sch.22 (FY 98 & 99)		22,644.00	Less: Warren Act Contractor Revenue	(680,631.19)
Prior Year Voluntary Payments recorded in ratesetting in PY			Less: Non-Permanent Contractor Revenue b/	(695,884.48)
Westlands WD	(77,004.00)			
Elk Creek CSD	44.10			
Contra Costa WD	(395,265.00)			
Shafter Wasco ID	(8,149.19)			
Contra Costa WD - FY 1999	(270,680.00)			
San Juan WD - FY 1998	(2,580.80)			
Terra Bella WD - FY 1998	(794.14)			
		(754,429.03)		
Prior Year Refunds:				
City of Shasta Lake	14,407.39			
City of West Sacramento	25,275.58			
Stockton-East WD	154,289.04			
		193,972.01		
FY 97 Interest		(2,739,558.89)		
Prior Year Interest Credit		(3,833,887.35)		
Prior Year Contract Admin. Fees		2,000.00		
Conveyance Pumping PUE costs to be direct billed - FY 1998 (99,125.32) & FY 1999 (430,720.81)		(529,846.13)		
Conveyance Pumping PUE costs to be direct billed - FY 1998 Adjustment not recorded in F/S		(451,096.50)		
Cumulative Warren Act Contractor Revenue		43,849.88		
		(10,121,254.27)		
		(205,271,753.77)		
		(0.19) *		
Cumulative Recorded Excess of Income Over Expense at 9/30/2000 per F/S		(205,271,753.96)		

* Adjusted due to rounding

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Cumulative Recorded Excess of Income Over Expense at 9/30/2000 per F/S (205,271,753.96)

Transactions Incorporated into Water Rates but not in F/S at 9/30/2000

Revenue:

Incorporated into Ratesetting in Current Year		
Delano-Earlimart ID, FY 1999 adjustment (see M&IREC00.wk4)	(135.96)	
Santa Clara Valley WD, FY 1999 adjustment	1,333,857.60	
San Juan WD FY 2000 adjustment	11,172.84	
San Juan WD FY 2000 adjustment - Warren Act Contract	14,671.36	
Stockton-East WD, 644 A/F for Sept 2000	19,062.40	
San Luis WD FY 2000 adj - 59.25 (DMC), -701.12 (SLC)	(641.87)	
Contra Costa WD, Voluntary Payments recorded to adv acct	284,924.00	
Contra Costa WD, Sept. 2000 - 56 a/f	(1,736.00)	
		1,661,174.37
Incorporated into Ratesetting in Prior Years		
East Bay MUD, 5,000 A/F FY 1999 adjustment (see 99MFB2AR.Z03)	(86,800.00)	
City of Fresno, FY 1998 (see 99MFB2AR.Z03)	90,000.00	
City of Avenal (see 99MFB2AR.Z03)	(14,782.26)	
City of Huron (see 99MFB2AR.Z03)	(7,184.97)	
City of Coalinga (see 99MFB2AR.Z03)	(20,957.90)	
		(39,725.13)

Expense:

PEIS capitalized		
FY 1992 through FY 1998 (see 98MFB8AE.Z03)	2,206,215.99	
Adjustment to F/S in FY 1999 (see FY 1999 F/S Sch. 26)	(2,134,366.00)	
		71,849.99
PEIS uncaptured		
Costs through Oct. 31, 1992	(33,490.33)	
FY 1993 costs	(3,753.00)	
		(37,243.33)
Friant Dam & Reservoir, Drum Gates capitalized (Thru FY '99 - 743,720.97, FY '00 - 229.86)		743,950.83
Tracy PP, Upgrade SCDA System capitalized (1999)		6,214.00
Non-Reimbursable Expense		
Trinity Water Quality Monitor - FY 1999 (17,792.53)& FY 2000 (19,598.51)		37,391.04
FY 1993 adjustment (see FY 1995 M&I & IRR Rates Books)		(1,670.11)
Friant Water Authority Offset erroneously recorded in Sch's 25 & 22 (1999 & 2000)		68,938.02
O'Neill Dam Prior Year Adjustment not included in Schs. 22 & 25 in FY 1999		185.66
Shasta D&R (Coleman Fish Hatchery) recorded in F/S twice		548,119.97
Prior Year Voluntary Payments recorded in Ratesetting in PY		
Contra Costa WD , recorded in FFS in FY 2001	270,680.00	
San Juan WD FY 1998 VP recorded in advance acct.	2,580.80	
Terra Bella WD FY 1998 VP recorded in advance acct.	794.14	
		274,054.94
CY Voluntary Payment included in Ratesetting in CY, but will be recorded in FFS in FY 2001 d		49,226.71
Stockton East WD, Prior Year Refund incorporated into Ratesetting in FY 1999		(154,289.04)
CY refund recorded in Ratesetting in CY, but will be recorded in FFS in FY 2001 e.		(97,162.29)
Provision for Replacement not recorded in Sch. 22		
FY 1998 thru FY 2000 (12,322.00 * 3)		(33,966.00)
Interest and Credit Adjustments:		
FY 2000 Interest adjustment to F/S		(643,787.33)
FY 1997 Interest to be corrected in FFS c/		2,739,558.89
Prior Year Interest Credits incorporated into Ratesetting in FY 1997 (See 97MFB1AN.Z00)		3,833,887.35
Sacramento County WA, adjustment to PY deficit balance (need to decrease interest in F/S) g/		113,508.00
PUE Costs f/		
FY 1998 Direct Billed	90,961.81	
Adjustment to be recorded in F/S for 1998 & 2000	474,293.82	
FY 1999 Direct Billed	430,720.81	
FY 2000 Direct Billed	473,440.66	
		1,469,417.10
Conveyance Income		
Tehama Colusa - FY 1999 (148.58)	(148.58)	
Delta-Mendota - FY 1999 (6,279,643.76) & FY 2000 (-5,282,617.16)	(997,026.60)	
		(997,175.18)
Warren Act Contractor Revenue (43,849.88- Thru FY 1999, 707,197.44 - FY 2000)		(724,481.07)
Contract Administrative Fees		(2,000.00)
		8,885,977.40

Reconstructed Excess of Income Over Expense at 9/30/2000

(196,385,776.56)

b/ Non-Permanent contractor revenue is excluded from revenue and is shown as a reduction to expense.

c/ \$30,869,530.00 (estimate recorded in F/S in 1997) - 28,129,971.11 (actual interest, See 97MFB1AN.Z01) = \$2,739,558.89

d/ Sacramento County WA - 49,226.71 (CY)

e/ El Dorado ID (Sly Park) - 95,462.11; Del Puerto WD (DMC) - 44.61; Arvin-Edison WSD (FKC) - 1,655.57

M&I 2000 Sch B-8 F.Z04.XLS
11/05/01

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RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2000 a/

Current Year Revenue Adjustments recorded in Works and Ratesetting, but will be recorded in FFS in FY 2001 (see M&IREC00.WK4)
Delano-Earlimart ID 135.96

Prior Year Adjustments recorded in FFS in CY but recorded in Ratesetting in PY
(See 00M&I PY Adjustments.Z04.xls & 99MFB2AR.Z03)

US Forest Service	98.91	
City of Redding - Spring Creek Conduit	(21.14)	
City of Redding - Spring Creek Conduit	3,953.18	
Shasta County #25	117.00	
Shasta CSD	855.00	
Shasta CSD	477.00	
Contra Costa WD	(133.67)	
City of Tracy	5,849.16	
City of Roseville	11,565.00	
City of Roseville	17,136.00	
El Dorado ID - Folsom D&R	5,697.04	
El Dorado ID - Folsom D&R	5,009.05	
San Juan WD	(6,803.15)	
SMUD	1,543.36	
Santa Clara Valley WD	7,377,869.30	
Bella Vista WD	23,794.88	
Foresthill PUD	3,230.00	
City of Avenal	5,460.00	
City of Coalinga	10,082.50	
City of Huron	2,053.50	
Dos Palos Pwr Auth	2,440.55	
Mountain Gate CSD	468.00	
Shasta County WA	765.00	
City of Redding - Toyon Pipeline	240.00	
Corning WD	2,537.66	
Stockton-East WD	25,051.56	
El Dorado ID - Sly Park	21,330.00	
El DoraDo ID - Sly Park, FY 99 Surplus moved to Advance Acct	(160,332.20)	
		7,360,333.49

Prior and Current Year Adjustments recorded in Ratesetting in CY, but will be recorded in FFS in FY2001
(See M&I 2000 Sch. B-2 P.Z04.xls; Adjustment Worksheet)

Santa Clara Valley WD, IB & OB (14,048 a/f transferred from Irr.)	(1,333,857.60)	
San Juan WD (14-06-200-52C), FY 2000 delivery increased 658 a/f.	(11,172.84)	
San Juan WD (6-07-20-W1315, Warren Act Contract), FY 2000 delivery increased 94	(14,671.36)	
Stockton-East WD, 644 a/f for Sept 2000	(19,062.40)	
San Luis WD (DMC), FY 2000 unused water increased by 3 a/f	(59.25)	
San Luis WD (SLC), FY 2000 rescheduled water decreased by 32 a/f	701.12	
Contra Costa WD, 56 a/f for Sept. 2000	1,736.00	
		(1,376,386.33)

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RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2000

a/

Current Year Voluntary Payments recorded in FFS & Ratesetting in current year		
Contra Costa WD		21,580.00
Prior Year Voluntary Payments recorded in FFS and Ratesetting in current year		
City of Roseville	85,665.69	
San Benito WD	626,880.21	
		712,545.90
Prior Year Voluntary Payments recorded in FFS in CY , but recorded in Ratesetting in PY		
Elk Creek CSD, FY 97 VP moved to advance acct	(44.10)	
Westlands WD, FY 97	77,004.00	
City of Sacramento -Refund	(25,275.38)	
Contra Costa WD, FY 99	395,265.00	
Shafter Wasco ID, FY 99	8,149.19	
		455,098.71
Prior Year Refund reorded in FFS in CY, but recorded in Ratesetting in PY		
City of Shasta Lake, FY 96		(14,407.39)
Total		<u>7,158,900.34</u>

f/ PUE Cost

<u>FY 1998 Direct Billed</u>		
1998 Direct Billed per 98MFB8AE.Z02	99,125.32	
Dos Amigo PP Adjustment (Estimate - Actual), 11,350.71 - 3,187.20 = 8,163.51	(8,163.51)	
		90,961.81
<u>Adjustment to be recorded in F/S for 1998 & 2000</u>		
1998 Adjustment to F/S per 98MFB8AE.Z02	451,096.50	
Dos Amigos Adjustment (Estimate - Actual)	8,163.51	
Correction of Allocation between Irr & M&I	15,033.81	
		474,293.82

g/ Contractor's prior year deficit balance was reduced to zero since they did not become permanent until FY 2000.
Total balance was determined to be interest (amounts for 1998 & 1999 were not included in ratesetting in prior years).

Capital	109,670.00
Deficit	20,759.00
Total Interest	<u>130,429.00</u>
Less:	
1998	(8,209.00)
1999	(8,712.00)
Net adjustment	<u><u>113,508.00</u></u>

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Footnotes

1/ Financial Statement Costs are taken from Schedules 22 & 25 of the 2000 CVP Consolidated Financial Statement (F/S). For certain facilities, the power costs have been isolated and shown under "Project Use Energy". FY 2000 O&M Expenses are as follows:

	Joint Expense Recorded in F/S Sch 25	Expenses or Credits Not Recorded in F/S Sch 25 a/	Total Per F/S Sch 22 c/	Other Adjustments to Expense b/	Provision for Replacement	Total Expenses per Ratesetting	Total Expenses to be Direct Billed per Ratesetting	Total Expenses to be Allocated per Ratesetting
Storage	1,880,534.18	605,084.64	2,485,618.82	(1,042,502.53)	6,819.00	1,449,935.29		1,449,935.29
Carriage	670,474.04	891,014.42	1,561,488.46	486,600.30	4,503.00	2,052,591.76	473,440.66	1,579,151.09
Water Marketing	2,374,886.10	20,948.47	2,395,834.57	(752,361.40)		1,643,473.17		1,643,473.17
Financial Statement Balance	<u>4,925,894.32</u>	<u>1,517,047.53</u>	<u>6,442,941.85</u>	<u>(1,308,263.63)</u>	<u>11,322.00</u>	<u>5,146,000.22</u>	<u>473,440.66</u>	<u>4,672,559.56</u>

a/ Detail of financial statement expenses or credits in Schedule 22 but not recorded in the Multipurpose Expense Schedule 25.

Storage		Carriage		Water Marketing	
Spring Creek Debris Dam (2,830.51)		Folsom South Canal 388,731.79		Contra Loma Dam 1,848.67	
Shasta Div. FY 94 - 97 Adjustmer 607,915.15		FKC -City of Fresno 501,603.05		Toyon Pipeline 19,099.80	
		State Delta PP 679.58			
Total	<u>605,084.64</u>		<u>891,014.42</u>		<u>20,948.47</u>

b/ Detail of expenses which are not recorded in Schedule 22 are as follows (Excludes PFR):

Storage:			
Tracy Pumping Plant & Intake moved to Conveyance Pumping	(3.79)		
Tracy Pumping Plant & Intake moved to Conveyance Pumping - Power	(379,466.86)		
Gianelli WR PGP costs moved to Direct Pumping	(130,611.99)		
Columbia-Mowry System moved from Water Marketing	15,929.94		
Friant Dam Drum Gates capitalized	(229.86)		
Shasta D&R (Coleman Fish Hatchery) incorporated into ratesetting in PYs	<u>(548,119.97)</u>		
		(1,042,502.53)	
Carriage:			
Tracy Pumping Plant & Intake moved from Storage	3.79		
Tracy Pumping Plant & Intake moved from Storage - Power	379,466.86		
Contra Loma Dam - Power - moved from Water Marketing	1,848.67		
Toyon Pipeline moved from Water Marketing	19,099.80		
Gianelli WR PGP costs moved from Storage	130,611.99		
State Delta PP - adjustment incorporated in FY 1993	(679.58)		
Dos Amigos PP (True up), FY 2000 adjustment to F/S	(15,033.82)		
Friant-Kern Canal Offset recorded in Sch's 25 & 22 in error	<u>(28,717.41)</u>		
		486,600.30	
Water Marketing:			
Contra Loma Dam - Power - moved to Direct Pumping	(1,848.67)		
Non-Permanent Contractor Revenue	(695,884.48)		
Toyon Pipeline moved to Conveyance	(19,099.80)		
Trinity Water Quality Monitor - Non Reimbursable	(19,598.51)		
Columbia-Mowry System moved to Storage	<u>(15,929.94)</u>		
		(752,361.40)	
Total		<u>(1,308,263.63)</u>	

c/ Trinity River Division's Water Marketing costs (\$24,460.79) is erroneously included in total Carriage System on Sch. 22

CENTRAL VALLEY PROJECT
SCHEDULE OF MUNICIPAL AND INDUSTRIAL (M&I) OPERATION, MAINTENANCE AND REPLACEMENT COSTS
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2/ Refer to "Schedule of Provision for Replacement Costs by Component" for details (The schedule is included in M&I 2000 Sch B-8F.Z04.XLS)

3/ Determination of FY 2000 Gianelli, WR Pump Generator "Storage" costs allocated to the San Felipe Unit are as follows:

	San Felipe Unit (Storage)			All Other Storage Contractors	Total
	Total	Direct Pumping Applicable To Gianelli, WR Pump Generator			
		San Benito	Santa Clara		
2000 Storage Deliveries (A/F)	76,267	4,748	71,519	344,519	420,786
Ratios	0.18125	0.06225	0.93775	0.81875	1.00000
Allocated Gianelli,WR Pump Generator Costs (Excludes Regeneration Credit) - 2000:					
Direct Costs	65,508.51	4,077.90	61,430.60	295,917.74	361,426.25
Project Use Costs	65,103.48	4,052.69	61,050.79	294,088.13	359,191.61
Total Allocated Costs	130,611.99	8,130.60	122,481.39	590,005.87	720,617.86

4/ Allocation of Pacheco Pumping Plant costs - Allocation is based on same water delivery ratios as shown in 3/ above.

Total	San Benito	Santa Clara
254,187.81	15,823.19	238,364.62

Note: Storage Expense Allocation

(The following calculations are provided for use on Schedule of CVP Allocated Municipal and Industrial Storage Expense)

	San Felipe Unit		All Other Contractors	Total
	Other Storage Expense	Direct Pumping Gianelli, WR PGP		
Allocated Gianelli, WR PGP Costs:				
Direct Costs (see 5/ above)		65,508.51	295,917.74	361,426.25
PUE Costs/Excludes Regenerating Credit (see pg 1)		65,103.48	294,088.13	359,191.61
Regeneration Credit			(405,899.90)	(405,899.90)
Less: Gianelli, WR PGP Costs Allocated to Direct Pumping		130,611.99		(130,611.99)
Sub-total				184,105.97
Allocated Other Storage O&M Expense	229,431.56		1,036,397.75	1,265,829.32
Total Allocable Storage Expense	229,431.56		1,220,503.73	1,449,935.29
Total to Allocate to Storage	229,431.56		1,220,503.73	1,449,935.29

CENTRAL VALLEY PROJECT
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5/ These costs include the following prior year adjustments for FY 1994 through FY 1999.

Storage Adjustments

Gianelli, WR PGP	(20,448.79)
Sisk, BF San Luis Dam	(58,749.35)
Spring Creek Debris Dam	(2,830.51)
Shasta D&R (Coleman Fish Hatche	59,795.18
Total Storage Adjustnments	(22,233.47)

Conveyance Adjustments

Little Panoche Creek Det Dam	(99.04)
Los Banos Creek Det Dam	(19.62)
San Luis Canal	(87.18)
Total Conveyance Adjustments	(205.84)

Conveyance Pumping Adjustments

Dos Amigos PP	(330.65)
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Direct Costs (Pumping & Other)

San Benito WD	(281.80)
Santa Clara Valley WD	(4,245.04)
	(4,526.83)

6/ Adjsutment to FY's 1997 & 1998 costs

Conveyance Adjustments

Little Panoche Creek Det Dam	(86.15)
Los Banos Creek Det Dam	(299.89)
San Luis Canal	(457.54)
Total Conveyance Adjustments	(843.58)

Conveyance Pumping Adjustments (State O&M costs)

Dos Amigos PP	(522.65)
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